

SECTION 4

MODERNIZED *e-file* (MeF) INTERNET FILING

Modernized *e-file* (MeF) Internet Filing

IRS *e-File* has been modernized and has new electronic filing options. Forms 1120, 1120S, 990, 990EZ, 1120-POL, and 8868 can be filed through the Internet. If you have already registered and applied online as an Authorized IRS *e-file* Provider, login to Modernized *e-file* ([MeF\) Internet Filing](#) to transmit returns and retrieve acknowledgements.

If you do not have an e-services user name or password or have not applied to be an Internet Filer, then you must go to the [e-services](#) Web page to register and apply to be an Internet Filer.

For additional information on MeF Internet Filing, refer to Publication 4164, [Modernized *e-file* Guide for Software Developers and Transmitters](#).

Form 1120/1120S *e-file*

Form 1120 (U.S. Corporation Income Tax Return)

Form 1120S (U.S. Income Tax Return for an S Corporation)

What: The Internal Revenue Service (IRS) has enhanced the electronic filing process to include Forms 1120 and 1120S under the IRS *e-file* program. The 1120/1120S *e-file* program was launched in February 2004. The 1120 *e-file* program includes file and pay capabilities, and returns will be processed on a transaction basis rather than in batch mode. Release 1 contains 53 forms and schedules, and Release 2, scheduled mid-2004, will have the remaining 43 forms.

Form 1120 is used to report the income, gains, losses, deductions and credits, and income tax liability of a corporation. All domestic corporations (including corporations in bankruptcy) must file whether or not they have taxable income.

Form 1120S is used to report income, deductions, gains, losses, etc., of a domestic corporation that has elected to be an S Corporation by filing Form 2553, [Election by a Small Business Corporation](#), and whose election is in effect for the tax year and until terminated.

Why:

It's convenient

- Fast, electronic acknowledgement of return receipt
- Easy-to-understand error messages in plain language
- Tax preparation work is automated with return preparation software that performs calculations and highlights needed forms and schedules
- Electronic Form 8453, [U.S. Individual Income Tax Declaration for an IRS *e-file* Return](#), can be included as a PDF attachment

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Fast

- Information is quickly available to IRS Customer Service sites

Accurate

- Fewer risks of transcription errors
- 99% accuracy rate

Safe

- Tax information is secure
- Only authorized users have access to the system

Who: Any business taxpayer who files Form 1120/1120S may *e-file* his/her return through an Authorized IRS *e-file* provider. A listing of [1120/1120S *e-file* Approved Providers](#) is now available. Additional providers will be added as they become available.

How: Tax professionals who plan to file Forms 1120/1120S electronically must submit a new or revised *Application to Participate in the IRS e-file Program* at www.irs.gov/efile, go to the Tax Professional page, and click on e-services.

- [Form 8633 Frequently Asked Questions](#)

Tax preparers are encouraged to talk to their software provider to see if they plan to include the new 1120/1120S *e-file* program in their tax preparation software packages.

If you're a corporate filer who'd like to participate in 1120/1120S *e-file*, please talk to your preparer now to see if they plan to offer it to their clients.

Resource

[Publication 4163, Modernized e-file Information for Authorized IRS e-file Providers of Forms 1120/1120S](#)

Forms and Schedules for 1120/1120S *e-file*

- [Form 1120, U.S. Corporation Income Tax Return](#)
- [Schedule D \(Form 1120\), Capital Gains and Losses](#)
- [Schedule H \(Form 1120\), Section 280H Limitations for a Personal Service Corporation \(PSC\)](#)
- [Schedule N \(Form 1120\), Foreign Operations of U.S. Corporations](#)
- [Schedule PH \(Form 1120\), U.S. Personal Holding Company \(PHC\) Tax](#)

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- [Form 851, Affiliations Schedule](#)
- [Form 926, Return by a U.S. Transferor of Property to a Foreign Corporation](#)
- [Form 970, Application to Use LIFO Inventory Method](#)
- [Form 972, Consent of Shareholder to Include Specific Amount in Gross Income](#)
- [Form 973, Corporation Claim for Deduction for Consent Dividends](#)
- [Form 982, Reduction of Tax Attributes Due to Discharge of Indebtedness \(and Sec 1082 Basis Adjustment\)](#)
- [Schedule F \(Form 1040\), Profit or Loss from Farming](#)
- [Form 1118, Foreign Tax Credit – Corporations](#)
- [Schedule I \(Form 1118\), Reduction of Oil and Gas](#)
- [Schedule J \(Form 1118\), Adjustments to Separate Limitation Income \(Loss\) Categories for Determining Numerators of Limitation Fractions](#)
- [Form 1122, Authorization and Consent of Subsidiary Corporation to be Included in a Consolidated Income Tax Return](#)
- [Form 2220, Underpayment of Estimated Tax by Corporations](#)
- [Form 2439, Notice to Shareholder of Undistributed Long-Term Capital Gains](#)
- [Form 3115, Application for Change in Accounting Method](#)
- [Form 3468, Investment Credit](#)
- [Form 3800, General Business Credits](#)
- [Form 4136, Credit for Federal Tax Paid on Fuels](#)
- [Form 4255, Recapture of Investment Credit](#)
- [Form 4466, Corporation Application for Quick Refund of Overpayment of Estimated Tax](#)
- [Form 4562, Depreciation and Amortization](#)
- [Form 4626, Alternate Minimum Tax Corporations](#)
- [Form 4684, Casualties and Thefts](#)
- [Form 4797, Sale of Business Property](#)
- [Form 5452, Corporate Report of Nondividend Distributions](#)
- [Form 5471, Information Return of U.S. Persons With Respect to Certain Foreign Corporations](#)
- [Schedule J \(Form 5471\), Accumulated Earning and Profits \(E&P\) of Controlled Foreign Corporation](#)
- [Schedule M \(Form 5471\), Transactions Between Controlled Foreign Corporation and Shareholders or Other Related Persons](#)

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- [Schedule O \(Form 5471\), Organization or Reorganization of Foreign Corporation and Acquisitions and Dispositions of its Stock](#)
- [Form 5472, Information Return of a 25% Foreign-Owned U.S. Corporation or a Foreign Corporation Engaged in a U.S. Trade or Business](#)
- [Form 5712-A, Election and Verification of the Cost Sharing or Profit Split Method Under Section 936\(h\)\(5\)](#)
- [Form 5713, International Boycott Report](#)
- [Schedule A \(Form 5713\), International Boycott Factor \(Sec 999\(c\)\(1\)\)](#)
- [Schedule B \(Form 5713\), Specifically Attributable Taxes and Income \(Sec 999\(c\)\(2\)\)](#)
- [Schedule C \(Form 5713\), Tax Effect of the International Boycott Provisions](#)
- [Form 5735, Possessions Corporation Tax Credit \(Under Sections 936 and 30A\)](#)
- [Schedule P \(Form 5735\), Allocation of Income and Expenses Under Section 936\(h\)\(5\)](#)
- [Form 5884, Work Opportunity Credit](#)
- [Form 6198, At-Risk Limitations](#)
- [Form 6252, Installment Sale Income](#)
- [Form 6478, Credit for Alcohol Used as Fuel](#)
- [Form 6765, Credit for Increasing Research Activities](#)
- [Form 6781, Gains and Losses from Sec 1256 Contracts and Straddles](#)
- [Form 8050, Direct Deposit of Corporate Tax Refund](#)
- [Form 8082, Notice of Inconsistent Treatment or Amended Return](#)
- [Form 8271, Investor Reporting of Tax Shelter Registration Number](#)
- [Form 8275, Disclosure Statement](#)
- [Form 8275-R, Regulation Disclosure Statement](#)
- [Form 8283, Noncash Charitable Contributions](#)
- [Form 8586, Low-Income Housing Credit](#)
- [Form 8594, Asset Acquisition Statement](#)
- [Form 8609, Low-Income Housing Credit Allocation Certificate](#)
- [Schedule A \(Form 8609\), Annual Statement](#)
- [Form 8611, Recapture of Low-Income Housing Credit](#)
- [Form 8621, Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund](#)
- [Form 8697, Interest Computation Under the Look-Back Method for Completed Long-Term Contracts](#)

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- [Form 8716, Election To Have a Tax Year Other Than a Required Tax Year](#)
- [Form 8810, Corporate Passive Activity Loss and Credit Limitations](#)
- [Form 8816, Special Loss Discount Account and Special Estimated Tax Payments for Insurance Companies](#)
- [Form 8820, Orphan Drug Credit](#)
- [Form 8824, Like-Kind Exchanges](#)
- [Form 8825, Rental Real Estate Income & Expenses of a Partnership or an S Corporation](#)
- [Form 8826, Disabled Access Credit](#)
- [Form 8827, Credit for Prior Year Minimum Tax - Corporations](#)
- [Form 8830, Enhanced Oil Recovery Credit](#)
- [Form 8832, Entity Classification Election](#)
- [Form 8833, Treaty-Based Return Position Disclosure Under Sec 6114 or 7701\(b\)](#)
- [Form 8834, Qualified Electric Vehicle Credit](#)
- [Form 8835, Renewable Electricity Production Credit](#)
- [Form 8838, Consent To Extend the Time To Assess Tax Under Sec 367 – Gain Recognition Agreement](#)
- [Form 8844, Empowerment Zone Employment Credit](#)
- [Form 8845, Indian Employment Credit](#)
- [Form 8846, Credit for Employer Social Security and Medicare Taxes Paid on Certain Employees](#)
- [Form 8847, Credit for Contributions to Selected Community Development Corporations](#)
- [Form 8860, Qualified Zone Academy Bond Credit](#)
- [Form 8861, Welfare-to-Work Credit](#)
- [Form 8865, Return of U.S. Persons With Respect to Certain Foreign Partnerships](#)
- [Schedule K-1 \(Form 8865\), Partner's Share of Income, Credits, Deductions, etc.](#)
- [Schedule O \(Form 8865\), Transfer of Property to a Foreign Partnership](#)
- [Schedule P \(Form 8865\), Acquisitions, Dispositions, and Changes of Interests in a Foreign Partnership](#)
- [Form 8866, Interest Computation Under the Look-Back Method for Property Depreciated Under the Income Forecast Method](#)
- [Form 8873, Extraterritorial Income Exclusion](#)
- [Form 8874, New Markets Tax Credit](#)

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- [Form 8881, Credit for Small Employer-Pension Plan Startup Costs](#)
- [Form 8882, Credit for Employer-Provided Child Care Facilities and Services](#)
- [Form 8883, Asset Allocation Statement Under Section 338](#)
- [Form 8884, New York Liberty Zone Business Employee Credit](#)
- [Form 8886, Reportable Transaction Disclosure Statement](#)
- [Form T, Timber & Forest Activities Schedules](#)
- [Form 1120S, U.S. S Corporation Income Tax Return](#)
- [Form 1120S Schedule D, S Corporation Capital Gains and Losses](#)
- [Form 1120S Schedule K-1, S Corporation Section 280H Limitations for a Personal Service Corporation \(PSC\)](#)

***e-file* for Charities and Non-Profits**

What: The IRS new modernized *e-file* process includes options for [Form 990 / 990EZ](#) under the IRS *e-file* program, which began in February 2004. The National Association of State Charity Officials (NASCO) has partnered with the IRS to ensure that state requirements are considered. Currently, thirty-seven states/local governments currently accept Form 990/990EZ to satisfy their filing or registration requirements.

Form 990 is used by tax-exempt organizations including charities, private foundations, and non-profit organizations to provide disclosure of releasable data to the public as provided by law. Release I includes Forms 990, 990EZ, [1120 POL](#) and [8868](#). The remaining Form 990 types will be included in a later release.

Why:

It's Convenient

- Fast, electronic acknowledgement that Form 990 has been received for processing
- Exempt organizations can file Form 990 at a location using a multi-purpose form
- Tax preparation is automated with return preparation software that performs calculations, and highlights needed forms and schedules
- Easily understandable error messages

Fast

- Information is quickly available to IRS Customer Service sites
- Quick processing time

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Accurate

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Safe

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Who: Any exempt taxpayer who files Form 990/990EZ may participate. Tax professionals who plan to participate Must complete a new or revised Application to Participate in the IRS e-file Program, which is found on the [e-file section on the IRS web site](#).

How: The [Approved IRS e-file Providers](#) listing contains links to companies who offer 990 *e-file*. Answers to your questions regarding application procedures, including revising or submitting a new *Application to Participate in the IRS e-file Program*, are contained in the [Form 8633 Frequently Asked Questions \(FAQ\)](#).

Additional Information:

- [e-file for Tax Professionals](#)
- [e-file for Software Developers & Transmitters](#)
- [Tax Information for Charities & Other Non-Profits](#)
- [e-file for Business and Self-Employed Taxpayers](#)

Where to File Addresses for 2004

[Where to File Addresses for Individual Taxpayers By State](#)

Where to file addresses by state for Individual Taxpayers for use during 2004.

[Where to File Addresses for Tax Professionals By State](#)

Where to file addresses by state for Tax Professionals for use during 2004.

[Where to File Addresses for Individual Taxpayers by Return Type](#)

Where to file addresses, by return type, to be used by individual taxpayers who are filing their own returns during calendar year 2004.

[Where to File - Business Forms and Filing Addresses](#)

Where to file addresses, by return type, to be used by businesses filing their own returns, and tax professionals filing their client's returns, during calendar year 2004.